

JUDGE McMAHON

08 CV 5477

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Plaintiff,

RATES TECHNOLOGY INC.

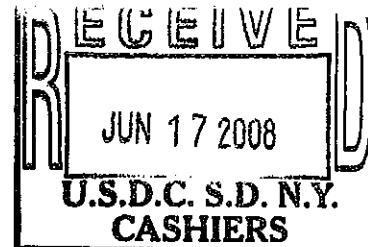
-v-

VOIP.COM

Defendant.

Case No. _____

Rule 7.1 Statement



Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

Rates Technology Inc.

(a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date:

June 17, 2008

Signature of Attorney

Attorney Bar Code: RE 8941